

**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be immediately paid to the clerk who is responsible for the conduct of the election.

For the campaign period from (day clerk received nomination) 

YYYY	MM	DD
2 0 2 2	0 5	0 3

 to 

YYYY	MM	DD
2 0 2 3	0 1	0 3

- Initial filing reflecting finances from start of campaign to December 31 (or 45 days after voting day in a by-election)
- Supplementary filing reflecting finances from start of campaign to end of extended campaign period

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name MacKay	Given Name(s) Stuart
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Office for Which the Candidate Sought Election Councillor	Ward Name or Number (if any) Ward 14 Somerset
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Municipality  
Ottawa

Spending Limit General \$32,868.95	Parties and Other Expressions of Appreciation \$3,286.90	Contribution Limit Contributions from Candidate and Spouse \$11,557.40
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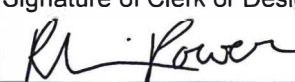
I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Stuart MacKay, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

  
\_\_\_\_\_  
Signature of Candidate

2023/02/22  
\_\_\_\_\_  
Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd) <u>2023/02/22</u>	Time Filed <u>8:36</u>	Initial of Candidate or Agent (if filed in person) <u>S.M.</u>	Signature of Clerk or Designate 
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## Box C: Statement of Campaign Income and Expenses

### LOAN

Name of bank or recognized lending institution	Amount borrowed \$
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### INCOME

Total amount of all contributions (from line 1A in Schedule 1)	+	\$	12,386.00	
Revenue from items \$25 or less	+	\$		
Sign deposit refund	+	\$		
Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)	+	\$		
Interest earned by campaign bank account	+	\$		
Other (provide full details)				
1. _____	+	\$		
2. _____	+	\$		
3. _____	+	\$		
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
<b>Total Campaign Income (Do not include loan)</b>			<b>= \$ 12,386.00</b>	<b>C1</b>

### EXPENSES (Note: Include the value of contributions of goods and services)

#### 1. Expenses subject to general spending limit

Inventory from previous campaign used in this campaign (list details in Table 2 of Schedule 1)	+	\$		
Advertising	+	\$		
Brochures/flyers	+	\$	3,268.48	
Signs (including sign deposit)	+	\$	4,668.58	
Meetings hosted	+	\$	565.00	
Office expenses incurred until voting day	+	\$	94.61	
Phone and/or internet expenses incurred until voting day	+	\$	373.00	
Salaries, benefits, honoraria, professional fees incurred until voting day	+	\$	675.00	
Bank charges incurred until voting day	+	\$	31.45	
Interest charged on loan until voting day	+	\$		
Other (provide full details)				
1. NationBuilder Processing Fees	+	\$	521.70	
2. _____	+	\$		
3. _____	+	\$		
4. _____	+	\$		
5. _____	+	\$		
6. _____	+	\$		
<b>Total Expenses subject to general spending limit</b>			<b>= \$ 10,197.82</b>	<b>C2</b>

#### 2. Expenses subject to spending limit for parties and other expressions of appreciation

1. Election Night Party	+	\$	173.10	
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2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses subject to spending limit for parties and other expressions of appreciation</b>		= \$	<b>173.10 C3</b>

**3. Expenses not subject to spending limits**

Accounting and audit		+ \$	1,864.50
Cost of fundraising events/activities (list details in Part IV of Schedule 2)		+ \$	_____
Office expenses incurred after voting day		+ \$	_____
Phone and/or internet expenses incurred after voting day		+ \$	_____
Salaries, benefits, honoraria, professional fees incurred after voting day		+ \$	_____
Bank charges incurred after voting day		+ \$	24.23
Interest charged on loan after voting day		+ \$	_____
Expenses related to recount		+ \$	_____
Expenses related to controverted election		+ \$	_____
Expenses related to compliance audit		+ \$	_____
Expenses related to candidate's disability (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
Other (provide full details)			
1.	_____	+ \$	_____
2.	_____	+ \$	_____
3.	_____	+ \$	_____
4.	_____	+ \$	_____
5.	_____	+ \$	_____
<b>Total Expenses not subject to spending limits</b>		= \$	<b>1,888.73 C4</b>

**Total Campaign Expenses (C2 + C3 + C4) = \$ 12,259.65 C5**

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)		+ \$	126.35	D1
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign		- \$	126.35	
Surplus (or deficit) for the campaign				= \$ _____ D2

If line D2 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

**Schedule 1 – Contributions**

**Part I – Summary of Contributions**

Contributions in money from candidate and spouse	+ \$	2,005.00	
Contributions in goods and services from candidate and spouse (include value listed in Table 1 and Table 2)	+ \$		
Total value of contributions not exceeding \$100 per contributor • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	581.00	
Total value of contributions exceeding \$100 per contributor (from line 1B; list details in Table 3 and Table 4) • Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	9,800.00	
<b>Less:</b> Ineligible contributions paid or payable to the contributor Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	– \$		
	– \$		
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>12,386.00</b>	<b>1A</b>

**Part II – Contributions from candidate or spouse**

**Table 1: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>		

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 2: Inventory of campaign goods and materials from previous municipal campaign used in this campaign (Note: Value must be recorded as a contribution from the candidate and as an expense.)**

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

**Part III – Contributions exceeding \$100 per contributor – individuals other than candidate or spouse**

**Table 3: Monetary contributions from individuals other than candidate or spouse**

<b>Name</b>	<b>Full Address</b>	<b>Date Received (yyyy/mm/dd)</b>	<b>Amount Received (\$)</b>	<b>Amount Returned to Contributor or Paid to Clerk (\$)</b>
Michael Abrams	348 Hedley Way Ottawa ON K2B 7G3	2022/08/24	1,200.00	
William Bain	421-1435 Prince of Wales Dr. Ottawa ON K2C 1N5	2022/08/11	100.00	
Shawn Barber	378 Lewis Street Ottawa ON K2P 0S9	2022/08/28	1,000.00	
Jeff Blackadar	1143 Burgundy Lane Ottawa ON K1C 2M9	2022/07/22	100.00	
Lisa Bullock	810-370 Metcalfe Street Ottawa ON K2P 1S9	2022/09/05	100.00	
Mark Davidson	495 McLeod Street Ottawa ON K1R 5P7	2022/09/22	100.00	
Robert Dekker	1205-20 The Driveway Ottawa ON K2P 1C8	2022/10/18	100.00	
Susan Fisher	191 James Street Ottawa ON K1R 5M6	2022/08/09	100.00	
Katie Gibbs	112 Percy Street Ottawa ON K1R 6C7	2022/08/04	100.00	
Alan Hamson	627-349 MacLeod St. Ottawa ON K2P 0S9	2022/08/04	200.00	
Donna Holtom	558 MacLaren Street Ottawa ON K1R 5K7	2022/10/15	100.00	
Paul Jaggard	1928 Powerline Road PO Box 89 Copetown ON L0R 1J0	2022/10/03	500.00	
Dominic Lamb	147 Percy Street Ottawa ON K1R 6E2	2022/09/10	500.00	
Can-Duy Le	978 Terranova Drive Ottawa ON K1C 5M3	2022/08/17	100.00	
Susan Lennox	189 Faraday Street Ottawa ON K1Y 3M5	2022/08/22	100.00	
Barn-Yen Li	707-60 McLeod Street Ottawa ON K2P 2G1	2022/09/15	100.00	
Greg MacEachern	17-2 Montcalm Drive Ottawa ON K1S 5K9	2022/08/21	150.00	
Allan MacKay	182 Faraday Street Ottawa ON K1Y 3M6	2022/07/19	1,200.00	
Fraser MacKay	2-16 O'Meara Street Ottawa ON K1Y 2S6	2022/09/04	750.00	

Name	Full Address	Date Received (yyyy/mm/dd)	Amount Received (\$)	Amount Returned to Contributor or Paid to Clerk (\$)
Leslie-Ann MacKay	2-269 Clarence Street Ottawa ON K1N 5R2	2022/09/05	500.00	
Beth Mackay Reilly	77 Mountain Avenue Hamilton ON L8P 4G3	2022/08/28	100.00	
Margaret Manson	2 Hartington Place Ottawa ON K2P 2J1	2022/07/20	200.00	
Margaret Manson	2 Hartington Place Ottawa ON K2P 2J1	2022/08/24	250.00	
Terrence Martin	406-175 Bronson Avenue Ottawa ON K1R 6H2	2022/09/22	100.00	
Ann McCorquodale	182 Faraday Street Ottawa ON K1Y 3M6	2022/07/28	1,000.00	
James Miller	533 Hilson Avenue Ottawa ON K1Z 6C9	2022/07/20	250.00	
Paul Nelles	675 Gilmour Street Ottawa ON K1R 5L9	2022/09/18	100.00	
Derek Nighbor	332 Dovercourt Avenue Ottawa ON K1Z 7H5	2022/09/15	100.00	
Isabella Redgate	2-16 O'Meara Street Ottawa ON K1Y 2S6	2022/10/04	250.00	
David Thompson	122 Woodmill Terrace Kanata ON K2K 0B8	2022/07/30	250.00	
Gabriel Sirois	9 Crossing Place Nepean ON K2J 4B3	2022/10/22	100.00	
<b>Total</b>			<b>9,800.00</b>	

Additional information is listed on separate supplementary attachment, if completed manually.

**Table 4: Contributions in goods or services from individuals other than candidate or spouse  
(Note: Must also be recorded as Expenses in Box C.)**

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value (\$)
<b>Total</b>				

Additional information is listed on separate supplementary attachment, if completed manually.

**Total for Part III – Contributions exceeding \$100 per contributor**  
**(Add totals from Table 3 and Table 4 and record the total in Part 1 – Summary of Contributions)**      \$ 9,800.00 1B

**Schedule 2 – Fundraising Events and Activities**

Complete a separate schedule for each event or activity held.

Additional schedule(s) attached, if completed manually.

**Fundraising Event/Activity 1**

Description of fundraising event/activity \_\_\_\_\_

Date of event/activity (yyyy/mm/dd) \_\_\_\_\_

**Part I – Ticket revenue**

Admission charge (per person) \$ \_\_\_\_\_ **2A**

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold x \_\_\_\_\_ **2B**

**Total Part I (2A X 2B) (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

**Part II – Other revenue deemed a contribution**

Provide details (e.g., revenue from goods sold in excess of fair market value)

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part I of Schedule 1)** = \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

Provide details (e.g., contribution of \$25 or less; goods or services sold for \$25 or less)

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income in Box C)** = \$ \_\_\_\_\_

**Part IV – Expenses related to fundraising event or activity**

Provide details

- 1. \_\_\_\_\_ + \$ \_\_\_\_\_
- 2. \_\_\_\_\_ + \$ \_\_\_\_\_
- 3. \_\_\_\_\_ + \$ \_\_\_\_\_
- 4. \_\_\_\_\_ + \$ \_\_\_\_\_
- 5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)** = \$ \_\_\_\_\_

**Auditor's Report – Municipal Elections Act, 1996 (Section 88.25)**

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor  
Chartered Professional Accountant

Municipality Ottawa	Date (yyyy/mm/dd) 2023/02/13
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**Contact Information**

Last Name or Single Name Lekadir	Given Name(s) Youcef	Licence Number 3-319061
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**Address**

Suite/Unit Number 402	Street Number 1900	Street Name City Park Drive
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Municipality Ottawa	Province Ontario	Postal Code K1J 1A3
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Telephone Number 613-824-0570	Email Address youcef.lekadir@lekadir.com
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The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.

## Independent Auditor's Report

To: City Clerk, Ottawa Elections Office

Re: **Stuart MacKay** Municipal Election Campaign

### Report on the Return

#### Qualified Opinion

We have audited the accompanying Financial Statement – Auditor's Report Candidate – Form 4 ("*Form 4*") of the **Stuart Mackay** (the "*candidate*") election campaign in the municipality of Ottawa, which comprise the Statement of Campaign Income and Expenses for the campaign period **May 3, 2022, to January 3, 2023**. *Form 4* has been prepared by the candidate based on the financial reporting provisions outlined in the Municipal Election Guide provided by the Ministry of Municipal Affairs and Housing (the "*Ministry*") and the Municipal Elections Act, 1996 (the "*Act*").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying *Form 4* presents fairly, in all material respects, the Statement of Income and Expenses of the candidate election campaign for the campaign period **May 3, 2022, to January 3, 2023**, and the results of its operations for the campaign period then ended in accordance with the financial reporting provisions of Section 88.25 of the *Act* and City of Ottawa By-Law No.2022-76

#### Basis for Qualified Opinion

Due to the inherent nature of the transactions of electoral campaigns, the completeness of contributions, loans and loan guarantees and other revenue and expenses is not susceptible of satisfactory audit verification. Accordingly, our verification of these amounts was limited to the amounts recorded in the campaign's accounting records and we were not able to determine whether any adjustments might be necessary to contributions, loans and loan guarantees and other revenue and expenses.

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We conducted the audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Return section of the report. We are independent of the candidate in accordance with the ethical requirements that are relevant to our audit of the Return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### Emphasis of Matter — Basis of Accounting and Restriction on Use

The financial statements are prepared to assist the candidate to comply with the financial reporting provisions of Section 88.25 of the *Act* and City of Ottawa By-Law No.2022-76. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the City Clerk and Solicitor of the City of Ottawa and should not be used by parties other than the candidate and the *Ministry*. Our opinion is not modified in respect of this matter.

## **Responsibilities of the Candidate and Those Charged with Governance for *Form 4***

The candidate is responsible for the preparation and fair presentation of *Form 4* as outlined in the Municipal Election Guide provided by the *Ministry* and the *Act* and for such internal control as the candidate determines is necessary to enable the preparation of *Form 4* that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the campaign's financial reporting process.

## **Auditors' Responsibilities for the Audit of *Form 4***

Our objectives are to obtain reasonable assurance about whether *Form 4* is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of *Form 4*. As part of an audit in accordance with Canadian generally accepted audit standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of *Form 4*, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the campaign's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.
- Evaluate the overall presentation, structure, and content of *Form 4*, including the disclosures, and whether *Form 4* represents the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Youcef Lekadir, CPA, CA, LPA  
Lekadir LLP

Ottawa, Ontario 13 February 2023

**Explanation**

By-law No. 2022-76 authorizes the payment of rebates to individuals who make contributions to participating candidates for office on the municipal council who comply with the provisions of the by-law. Under Subsection 7(d) of the by-law, “a participating candidate shall submit an additional form, one established for that purpose by the City Clerk, upon which the auditor confirms that he or she has verified all contributions against a bank statement for the campaign account.”

Name of Auditor: Youcef Lekadir

Professional Designation of Auditor: Chartered Professional Accountant

Name of Candidate: Stuart MacKay  
(Please print candidate’s full name)

Nominated candidate for the office of:

- Mayor
- Councillor, Ward 14

I, the undersigned, confirm that I have verified all contributions against the bank statement for the campaign account.



Signature of Auditor

2023/02/13

Date (yyyy/mm/dd)